



### When to use this form

Use this form to register for UK VAT if you sell goods into Northern Ireland from a European Union member state to non-taxable persons. This is known as 'distance selling'. For more information about distance selling, read section 6 of VAT Notice 700/1, 'should I be registered for VAT?'. Go to [www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat](http://www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat)

### How to fill in this form

Please write clearly in black ink and use capital letters. If you need more space for any answers, continue on a separate sheet of paper. If you need help, phone our VAT Helpline on 0300 200 3700.

You may have to send us other forms and supporting information as well as this form. You will be told what we need as you work through the form. You can get any forms you need at [www.gov.uk](http://www.gov.uk) or phone our VAT Helpline.

## About the person or organisation making distance sales in Northern Ireland

**1 Status of the business** Use capital letters

**Sole proprietors:** please enter your full name - first name(s) followed by surname

  
  

**Partnerships:** please enter your trading name. Or, if you do not have one, enter the full names of all the partners. Partnerships must also complete form VAT2, 'Partnership details' and enclose it with this form.

  
  
  

If you need more space, use a separate sheet of paper.

**Corporate or unincorporated bodies:** please enter the name of the company, club, association, trust, charity

  
  

**2 If the business has a trading name, enter it here**

  
  
  

**3 If the business is a corporate body, enter the following details from the Certificate of Incorporation**

Certificate number

  

Date of incorporation DD MM YYYY

  

Country of incorporation

**4 Business address** Use capital letters

Enter the address of your principal place of business. Your principal place of business is the place where you receive and deal with your orders and carry on and manage your day-to-day business. You must not use a PO Box, accommodation or 'Care of' address as we will not accept these.

  
  
  
  

Postcode

  

**5 Business contact details**

Contact phone number

  

Mobile phone number

  

Fax number

  

Email address

  

Website address

 www.

## About the tax representative or agent

6 **Have you appointed a UK tax representative or agent to act for you?** Tick one box

Yes  No

If 'Yes' fill in the boxes below.

If the tax representative you are appointing is an individual, enter their first names in full and their surname.

If the tax representative you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.

If the tax representative you are appointing is a company, give the company name.

You will also need to complete form VAT1TR, 'Appointment of Tax Representative'.

If you are appointing an agent to act for you, enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed. For an example of suggested wording, read paragraph 11.5 of VAT Notice 700/1, 'should I be registered for VAT?'

Please enter the tax representative or tax agent's name, address and contact phone number below.

**Name** Use capital letters

**Address** Use capital letters

  
  
  
  

Postcode

**Contact phone number**

## About the business

7 **Your main business activity**

Give a full description of the type of goods you supply, or intend to supply, to Northern Ireland customers and whether your supplies are wholesale or retail.

  
  
  
  
  

## Account details

If you do not have a UK bank account, please explain why on a separate sheet of paper. Having a UK bank account will speed up the VAT registration process and repayment of any VAT due to you.

The account must be in the name of the business you are registering or your tax representative (not agent). We'll pay any repayments into this account. If you give us details of your tax representative's account then we'll make any repayments directly into that bank account.

Please note that some accounts cannot make or receive payments in this way, so check with your bank or building society if you're unsure.

8 **If you or your tax representative have UK bank details, enter them here**

Account name

Bank or building society account number

Sort code

 -  - 

## Computer accounting

You should include spreadsheets under this category by showing the proprietary name in the software field. If you do not currently use a computer, but do so sometime in the future, you should tell us these details in writing at that time.

9 **Do you use a computer for accounting?**

No  Yes

Tick 'Yes' if you keep your records on a computer and give details of the software and version of the package you use.



## Applicant details and declaration

This section must be completed by either:

- the sole owner of the business, or a partner
- a director or the company secretary or an authorised signatory of a corporate body
- an officer or official applying on behalf of an unincorporated body, for example, secretary, trustee
- an authorised agent

If this form is being signed by an authorised signatory, or an authorised agent, the details of the person authorising you must be shown at question 16.

### 16 Applicant details

Name - first name followed by surname

  

Home address

  
  
  

Postcode

If you have lived at this address for less than 3 years, enter details of your previous address

  
  
  

Postcode

Home phone number

Date of birth DD MM YYYY

National Insurance number

If you are a non-UK national and do not have a National Insurance number, enter your tax identification number in your country of origin and the name of that country

  

### Declaration

I declare that the information I have given in this form, and in any accompanying documents, is correct and complete to the best of my knowledge and belief.

Name Use capital letters

  

Signature

Status - tick one box

Proprietor

Partner

Director

Company secretary

Authorised official

Appointed UK tax representative or tax agent

Trustee

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## Where to send your completed form(s)

Please send the completed form(s) to:

BT VAT  
HM Revenue and Customs  
BX9 1WR

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## About HM Revenue and Customs

### Your rights and obligations

'The HMRC Charter' explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)

### How we use your information

HMRC is a Data Controller under the Data Protection Act 2018. HMRC holds information for the purposes specified in its notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

HMRC may get information about you from others, or may give information to them. If it does, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

HMRC may check information it receives about you with what is already in its records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. HMRC will not give information to anyone outside the organisation unless the law permits it to do so. For more information read the guidance on data protection.